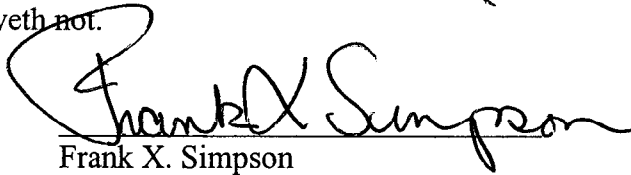


COMMONWEALTH OF PENNSYLVANIA )  
 )  
COUNTY OF MONTGOMERY )

**AFFIDAVIT**

I, Frank X. Simpson, first being duly sworn upon oath depose and say that I am employed by Consumers Water Company, as Vice President - Rates, that I have read the attached and foregoing Exhibits and Schedules of Frank X. Simpson in Docket Nos. 00-0337, 00-0338 and 00-0339 (consolidated), which is identified as CIWC Exhibits 11.0, 12.0 and 13.0, A, B, C, D and H Schedules, which are attached thereto; that these documents were prepared by me or under my supervision and I know the contents thereof; that said contents are true in substance and in fact; and that CIWC Exhibits 11.0, 12.0 and 13.0, A, B, C, D and H are the exhibits I wish to give in this proceeding.

Further affiant sayeth not.

  
Frank X. Simpson

Subscribed and Sworn  
to before me this  
12 day of November, 2000.



Notary Public  
Notarial Seal  
Mary C. O'Keefe, Notary Public  
Lower Merion Twp., Montgomery County  
My Commission Expires May 17, 2004  
Member, Pennsylvania Association of Notaries

**OFFICIAL FILE**

I.C.C. DOCKET NO. 00-0337-0339

CIWC Exhibit No. 11.0, 12.0, 13.0, A, B, C, D, H

Witness Company

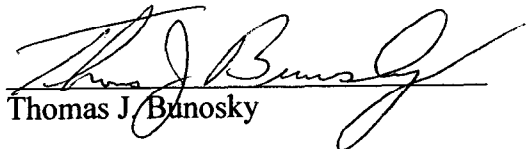
Date 11/17/00 Reporter [Signature]

STATE OF ILLINOIS )  
 )  
COUNTY OF KANKAKEE )

**AFFIDAVIT**

I, Thomas J. Bunosky, first being duly sworn upon oath depose and say that I am employed by Consumers Illinois Water Company, as Vice President and General Manager; that I have read the attached and foregoing Exhibit and Schedules of Thomas J. Bunosky in Docket Nos. 00-0337, 00-0338 and 00-0339 (consolidated), which is identified as CIWC Exhibit 11.0, E Schedules, which are attached thereto; that these documents were prepared by me or under my supervision and I know the contents thereof; that said contents are true in substance and in fact; and that CIWC Exhibit 11.0, E Schedules are the exhibits I wish to give in this proceeding.

Further affiant sayeth not.

  
Thomas J. Bunosky

Subscribed and Sworn  
to before me this  
10 day of November, 2000.

  
Notary Public

DOCS1:47213.1 11/10/00 3:48 PM



**CIWC EXHIBIT NO. 11.0**

**A, B, C, D, E & H SCHEDULES**

**STANDARD FILING REQUIREMENTS**

**FOR**

**KANKAKEE WATER DIVISION**

**CONSUMERS ILLINOIS WATER COMPANY**

**ILLINOIS COMMERCE COMMISSION**

**CONSUMERS ILLINOIS WATER COMPANY**

Kankakee Water Division  
Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

A - 1

1 of 2

D. Leppert

Proposed Test Year Period: Future

Period Reported: Projected 2001

**Summary of Standard Information Requirements**Line

1	Utility Name:	Consumers Illinois Water Company
2		
3	Segment of Operations Requesting Change in Rates:	Kankakee Water Division
4		
5	Tariff Filing Date:	April 14, 2000
6		
7	Test Year Type:	Future Test Year
8		
9	Test Year:	2001
10		
11	Utility Representative Contact & Telephone Number:	David W. Leppert - (815) 935-6535 Ext. 521
12		
13	Utility Address:	P. O. Box 152 Kankakee, Ill. 60901
14		
15	Alternate Utility Representative Contact & Telephone Number:	Frank X. Simpson - (610) 645-1136 e:mail simpsonf@suburbanwater.com
16		762 W. Lancaster Ave., Bryn Mawr, PA 19010-3489
17		
18	Attorney Name, Address & Telephone Number:	Kathy L. Pape - (610) 645-1142 e:mail papek@suburbanwater.com
19		762 W. Lancaster Ave., Bryn Mawr, PA 19010-3489
20		
21	Jurisdictional Increase Requested - Dollars and Percentage:	
22		
23	Kankakee Water Division -	\$1,625,808 19.12%
24		
25	List of Schedules, Workpapers, and General Information	
26	Requirements not Provided:	Please see Schedule A - 1, page 2

**CONSUMERS ILLINOIS WATER COMPANY**

Kankakee Water Division

Rate Case Docket No. 00-

Schedule

A - 1

Page

2 of 2

Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: Projected 2001

**Summary of Standard Information Requirements**

List of Schedules, Workpapers, and General Information Requirements not Provided:

<u>Line</u>	<u>Item Number</u>	<u>Description</u>	<u>Explanation</u>
1	NONE		

**CONSUMERS ILLINOIS WATER COMPANY**

Kankakee Water Division  
Rate Case Docket No. 00-

Schedule

A - 2

Page

1 of 1

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: Projected 2001

**Overall Financial Summary**

<u>Line</u>	<u>Description (A)</u>	<u>Supporting Schedule or Mathematical Operation (B)</u>	<u>Amount (C)</u>
1	Original Cost Rate Base	B - 1	\$26,443,224
2	Operating Income - Present Rates	C - 1	\$1,606,947
3	Earned Rate of Return	Line 2 / 1	6.08%
4	Cost of Capital	D - 1	9.75744%
5	Operating Income - Proposed Rates	Line 1 x 4	\$2,580,183
6	Operating Income Deficiency	Line 5 - 2	\$973,236
7	Gross Revenue Conversion Factor	A - 2.1	1.67052
8	Revenue Increase Calculated	Line 6 x 7	\$1,625,808
9	Revenue Increase Requested	C - 1	\$1,625,808
10	Pro Forma Present Operating Revenues	C - 1	\$8,505,247
11	Revenues Proposed	Line 9 + 10	\$10,131,055
12	% Increase	Line 9 / 10	19.12%

**CONSUMERS ILLINOIS WATER COMPANY**

Kankakee Water Division

Rate Case Docket No. 00-

Schedule

A - 2.1

Page

1 of 1

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 2001

**Computation of Jurisdictional Gross Revenue Conversion Factor**

<u>Line</u>	<u>Description</u> <u>(A)</u>	<u>Operation</u> <u>(B)</u>	<u>Amount</u> <u>(C)</u>
1	Operating Revenues		100.000%
2			
3	Less: Bad Debt Expense	WP-C1, Column H, Line 18 / Line 1	0.7812%
4			
5	Income Before State Income Tax	Line 1 - Line 3	99.2188%
6			
7	State Income Tax Rate @ 7.18%	7.18% x Line 5	7.1239%
8			
9	Income Before Federal Income Tax	Line 5 - Line 7	92.0949%
10			
11	Federal Income Tax Rate @ 35%	35% x Line 9	32.2332%
12			
13	Income After Federal Income Tax	Line 9 - Line 11	59.8617%
14			
15			
16			
17	Gross Revenue Conversion Factor	Line 1 / Line 13	1.67052

Proposed Test Year Period: Future  
Period Reported: Average 2001

### Comparison of Present and Proposed Rates Jurisdictional Pro Forma

Line	Customer Classification (A)	Year 2001 Average # of Customers (B)	No. of Units Sold (mg) (C)	Revenue at Present Rates (D)	Revenue at Proposed Rates (E)	Dollar Difference in Revenue (F)	% Change in Revenue (G)
1	Residential	19,209	1,426.0	\$4,863,324	\$5,792,965	\$929,641	19.12%
2							
3	Commercial	1,581	792.9	1,541,368	1,836,006	294,638	19.12%
4							
5	Industrial	61	1,144.6	1,289,816	1,536,369	246,553	19.12%
6							
7	Multiple Family Dwellings	220		163,013	194,174	31,161	19.12%
8							
9	Sales to Other Utilities	<u>1</u>	<u>92.2</u>	<u>99,198</u>	<u>118,160</u>	<u>18,962</u>	19.12%
10							
11	Total:	21,072	3,455.7	7,956,719	9,477,674	1,520,955	19.12%
12							
13							
14	Public Fire	0		408,756	486,891	78,135	19.12%
15							
16	Private Fire	<u>170</u>		<u>45,858</u>	<u>54,624</u>	<u>8,766</u>	19.12%
17							
18	Total Fire:	170		454,614	541,515	86,901	19.12%
19							
20							
21	<u>Other Revenue:</u>						
22	Forfeited Discounts			40,491	48,231	7,740	19.12%
23	Misc. Service Revenues			0	0	0	#DIV/0!
24	Rents from Water Property			0	0	0	#DIV/0!
25	Other Water Revenues			<u>53,423</u>	<u>63,635</u>	<u>10,212</u>	19.12%
26							
27	Total Other:			93,914	111,866	17,952	19.12%
28							
29							
30	TOTAL	21,241	3,455.7	\$8,505,247	\$10,131,055	\$1,625,808	19.12%



CONSUMERS ILLINOIS WATER COMPANY  
Kankakee Water Division  
Rate Case Docket No. 00-

Schedule A - 4  
Page 1 of 1  
Person Responsible: D. Leppert

Proposed Test Year Period: Future  
Period Reported: 2001

### Comparison to Prior Rate Order

Line	Description (A)	Supporting Schedule or Mathematical Operation (B)	Prior Rate Order (C)	Future Test Year Amount (D)
1	Original Cost Rate Base	B - 1	\$17,480,405	\$26,443,224
2	Operating Income - Present Rates	C - 1	\$1,244,427	\$1,606,947
3	Earned Rate of Return	Line 2 / 1	7.12%	6.08%
4	Cost of Capital	D - 1	9.41%	9.75744%
5	Operating Income - Proposed Rates	Line 1 x 4	\$1,644,906	\$2,580,183
6	Operating Income Deficiency	Line 5 - 2	\$400,479	\$973,236
7	Gross Revenue Conversion Factor	A - 2.1	1.67	1.67052
8	Revenue Increase Calculated	Line 6 x 7	\$1,007,963	\$1,625,808
9	Revenue Increase Requested	C - 1	\$848,002	\$1,625,808
10	Pro Forma Present Operating Revenues	C - 1	\$7,096,695	\$8,505,247
11	Revenues Proposed	Line 9 + 10	\$8,104,658	\$10,131,055
12	% Increase	Line 9 / 10	14.20%	19.12%

Changes in Conditions from prior rate Order necessitating the filing for a change in base rates:

This rate filing is primarily driven by: increased capital investment as reflected on B-5 and higher operating expenses as reflected on C-4. The prior rate filing was based on an adjusted 1996 historical test year. This filing is based on an adjusted 2001 future test year.

**CONSUMERS ILLINOIS WATER COMPANY**  
Kankakee Water Division  
Rate Case Docket No. 00-

Schedule A - 5  
Page 1 of 2  
Person Responsible: D. Leppert

Proposed Test Year Period: Future  
Period Reported: 2001

## Jurisdictional Allocation Summary

Line

- |   |   |
|---|---|
| 1 | All utility revenues, expenses and rate base items are allocated at 100%, |
| 2 | or as described on Schedule A - 5, page 2 and supporting Workpapers       |
| 3 | WP-A5, pages 1 - 3.   |

**CONSUMERS ILLINOIS WATER COMPANY**

Kankakee Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 2001

Schedule

A - 5

Page

2 of 2

Person Responsible:

D. Leppert

**Jurisdictional Allocation Summary**

<u>Line</u>	Allocation Item <u>(A)</u>	Allocation Factor <u>(B)</u>	Supporting Workpaper <u>(C)</u>
1	Corporate Office	Customer Count	WP-A5 p1-3
2	Remittance Center	Customer Count	WP-A5 p1-3
3			
4			
5			
6	Deferred Taxes -		
7			
8	Tank Painting	Deferred Expense	WP-A5 p3
9			
10			
11	Pension	Expense	WP-A5 p3
12			
13			
14	Other	Plant	WP-A5 p3
15			
16	Please see supporting workpapers		

**CONSUMERS ILLINOIS WATER COMPANY**  
Kankakee Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 2001

Schedule  
Page  
Person Responsible:

B-1  
1 of 1  
D. Leppert

### Jurisdictional Rate Base Summary

Line	Rate Base Component (A)	Supporting Schedule (B)	Unadjusted Ave. Future Test Year (C)	Adjustments (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	B - 4; B-5	\$48,259,607	-\$113,271	\$48,146,337
2	Add: Non-AFUDC CWIP	B - 7	98,244	0	98,244
3	Less: Reserve for Accum. Depreciation	B - 2.1; B - 6	13,058,214	-456,041	12,602,173
4	Net Utility Plant		35,299,638	\$342,770	\$35,642,407
5					
6	<b>Additions</b>				
7					
8	Property Held For Future Use	B - 2.2; B - 11	0	172,212	172,212
9	Deferred Charges	B - 10	276,012	0	276,012
10	Materials & Supplies	B - 8.1	241,286	0	241,286
11	Cash Working Capital	B - 2.3; B - 8	606,758	32,701	639,459
12	Amort. of Contributions In Aid of Const.	B - 15	1,507,217	0	1,507,217
13					
14	<b>Deductions</b>				
15					
16	FAS 87 Pension	B - 87	138,472	0	138,472
17	Customer Advances	B - 15	516,931	0	516,931
18	Contributions In Aid of Construction	B - 15	8,550,060	0	8,550,060
19	Deferred Income Taxes - Total	B - 2.4; B - 9	2,803,331	26,574	2,829,906
20					
21					
22	Original Cost Rate Base		\$25,922,115	\$521,109	\$26,443,224

## Summary of Utility Adjustments to Rate Base

Line	Rate Base Component (A)	Unadjusted Ave. Future Test Year (B)	Summary of Adjustments to Rate Base (C)	Supporting Schedule (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	\$48,259,607	-\$113,271	B - 4	\$48,146,337
2	Add: Non-AFUDC CWIP	98,244	0		98,244
3	Less: Reserve for Accum. Depreciation	13,058,214	-456,041	B - 2.1	12,602,173
4	Net Utility Plant	35,299,638	\$342,770		\$35,642,407
5					
6	<b>Additions</b>				
7					
8	Property Held For Future Use	0	172,212	B - 2.2	172,212
9	Deferred Charges	276,012	0		276,012
10	Materials & Supplies	241,286	0		241,286
11	Cash Working Capital	606,758	32,701	B - 2.3	639,459
12	Amort. of Contributions In Aid of Const.	1,507,217	0		1,507,217
13					
14	<b>Deductions</b>				
15					
16	FAS 87 Pension	138,472	0		138,472
17	Customer Advances	516,931	0		516,931
18	Contributions In Aid of Construction	8,550,060	0		8,550,060
19	Deferred Income Taxes - Total	2,803,331	26,574	B - 2.4	2,829,906
20					
21					
22	Original Cost Rate Base	\$25,922,115	\$521,109		\$26,443,224

### Detailed Adjustments to Rate Base

Reserve for Accumulated Depreciation:

Depreciation reserve is adjusted based upon the Plant retirements per Schedule B-4 as well as depreciation expense adjustments per Schedule C-2.4. Please see B-4 and C-2.4 as well as direct testimony of Frank X. Simpson.

Line	Major Account Number (A)	Plant Description (B)	Unadjusted Ave. Future Test Year (B-6) (C)	Retirement Adjustments (B-4) (D)	Depreciation Expense Adjustments (C-2.4) (E)	Total Adjustments (D + E) (F)	Adjusted Ave. Future Test Year (C + D + E) (G)
<b>Source of Supply Plant</b>							
1	304	Structures and Improvements	\$9,449	\$0	\$0	\$0	\$9,449
2	305	Collecting & Impounding Reservoirs	0	0	0	0	0
3	306	Lake, River and Other Intakes	47,163	0	0	0	47,163
4	307	Wells and Springs	6,981	0	0	0	6,981
5	309	Supply Mains	-281	0	0	0	-281
6							
7							
8	<b>Pumping Plant</b>						
9	304	Structures and Improvements	205,063	0	-2	-2	205,061
10	310	Power Generating Equipment	59,484	0	73	73	59,557
11	311	Electric Pumping Equipment	90,336	-15,078	-475	-15,553	74,783
12	<b>Water Treatment Plant</b>						
13	304	Structures and Improvements	668,373	-483	1,466	983	669,356
14	320	Water Treatment Equipment	832,571	-17,042	-529	-17,571	814,999
15							
16	<b>Transmission &amp; Dist. Plant</b>						
17	304	Structures and Improvements	5,755	0	-2	-2	5,753
18	330	Dist. Reservoirs & Standpipes	361,266	0	-7	-7	361,259
19	331	T & D Mains	6,333,385	0	163,489	163,489	6,496,874
20	333	Services	2,185,547	0	1,192	1,192	2,186,739
21	334	Meters	353,909	0	236	236	354,145
22	334	Meter Installations	566,569	0	328	328	566,897
23	335	Hydrants	612,119	0	866	866	612,986
24	339	Other Plant & Misc. Equipment	309	0	0	0	309
25	<b>General Plant</b>						
26	304	Structures and Improvements	88,967	0	-42,303	-42,303	46,664
27	344	Laboratory Equipment	16,132	-6,513	-327	-6,840	9,293
28	340	Office Furniture and Equipment	102,515	-161,666	-93,695	-255,361	-152,846
29	340	Data Processing Equipment	0	0	80,327	80,327	80,327
30	342	Stores Equipment	16,364	-4,906	-161	-5,067	11,298
31	345	Power Equipment	49,868	-7,336	-369	-7,705	42,163
32	346	Communication Equipment	75,094	-22,227	-2,784	-25,011	50,083
33	347	Miscellaneous Equipment	-44	-7,132	0	-7,132	-7,176
34	341	Transportation Equipment	194,471	-21,055	-3,624	-24,679	169,792
35	343	Tools, Shop and Garage Equip.	176,849	-125,609	-9,098	-134,707	42,143
36							
37		CIAC and Other Adjustments	0		-161,596	-161,596	-161,596
38							
39							
40		TOTAL:	\$13,058,214	-\$389,048	-\$66,993	-\$456,041	\$12,602,173

**CONSUMERS ILLINOIS WATER COMPANY**

Kankakee Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 2001

Schedule	B - 2.2
Page	1 of 1
Person Responsible:	D. Leppert

**Detailed Adjustments to Rate Base**

Line      Property Held For Future Use:

1      An adjustment is made to transfer land in Non-Utility Property to Property Held For Future Use as described in the testimony of Thomas J. Bunosky.  
2      Please see also Schedule B-11.

3

4

5      (Schuyler Avenue Property -net of accumulated depreciation)

6

7

8

9

10

11

12      **Adjustment to Property Held For Future Use:**

**\$172,212**

**CONSUMERS ILLINOIS WATER COMPANY**

Kankakee Water Division

Rate Case Docket No. 00-

Proposed Test Year Period: Future

Period Reported: 2001

Schedule

B - 2.3

Page

1 of 1

Person Responsible:

D. Leppert

**Detailed Adjustments to Rate Base**Line    Working Capital:

1	Total Operating Expenses (Pre Income Taxes)	\$6,605,535
2		
3	Uncollectible Accounts Expense	79,139
4	Annual Amortization of Rate Case Expense	152,333
5	Depreciation Expense	1,145,723
6	Real Estate Tax Expense	<u>112,669</u>
7	Operating Expense Requiring Working Capital	5,115,671
8	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>
9	TOTAL:	\$639,459
10		
11		
12	Unadjusted Average Future Test Year:	<u>606,758</u>
13		
14		
15	Adjustment to Working Capital	<u>\$32,701</u>



CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Period Reported: 2001

Schedule

B - 2.4

Page

1 of 1

Person Responsible:

F. Simpson

# Detailed Adjustments to Rate Base

**Deferred Taxes:**

Deferred Taxes are adjusted based upon increase in book depreciation per schedule C-2.4.  
Please see schedule C-2.4 and C-5.3 as well as direct testimony of Frank X. Simpson.

Line

Description (A)	Unadjusted Depreciation Rates (B)	Adjusted Depreciation Rates (C)	Deferred Tax Adjustment (D)
Tax / Book Depreciation Timing Differences:			
Tax Depreciation	\$1,464,244	\$1,464,244	\$0
Book Depreciation	<u>1,212,716</u>	<u>1,145,723</u>	<u>-66,993</u>
Tax Depreciation Difference to Book Depreciation	251,528	318,521	66,993
Total Tax / Book Depreciation Timing Differences -	<u>\$251,528</u>	<u>\$318,521</u>	<u>\$66,993</u>
State Income Tax Rate:	7.18%	7.18%	7.18%
Attributable Deferred SIT Expense (line 10 x 12)	-18,060	-22,870	-4,810
Tax / Book Depreciation Timing Differences-DFIT: (Lines 10 + 14)	233,468	295,651	62,183
Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
Attributable Deferred FIT Expense (line 18 x 20)	-81,714	-103,478	-21,764
Total Deferred Tax Adjustment (lines 14 + 22)	<u><b>-99,774</b></u>	<u><b>-126,348</b></u>	<u><b>-26,574</b></u>

### Comparative Balance Sheet for Prior Five Years and the Test Year

Period Reported: 1996 - 2001  
Prior Year (1999) 12 Mo. Actual

#### Assets - TOTAL COMPANY

Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Utility Plant In Service:							
2	Water & Sewer	\$147,894,379	\$149,889,631	\$145,899,126	\$137,538,427	\$131,229,447	\$125,978,699	\$121,747,842
3								
4	Utility Plant Held For Future Use:							
5	Water & Sewer	479,944	479,944	479,944	479,944	1,021,924	991,730	990,111
6								
7	Construction Work In Progress:							
8	Water & Sewer	819,715	819,715	819,715	2,242,911	712,300	944,141	696,114
9								
10	Acq. Adj. - Water & Sewer - Net	-106,736	-106,736	-106,736	-229,495	-229,494	-229,494	-229,494
11								
12	Amortization of Acquisition Adj.	255,521	252,816	258,225	386,394	391,804	392,829	370,970
13	Accumulated Depreciation - Water & Sewer	-39,161,559	-40,912,359	-37,410,759	-35,990,381	-32,498,446	-29,093,348	-26,119,917
14								
15								
16	Net Utility Plant	\$110,181,263	\$110,423,011	\$109,939,515	\$104,427,800	\$100,627,535	\$98,984,557	\$97,455,626
17								
18	Non Utility Property	490,875	490,875	490,875	490,875	317,875	\$314,860	\$317,510
19	Accumulated Depreciation	-46,190	-47,291	-45,089	-42,886	-37,040	-33,100	-28,355
20	Net Non Utility Property	\$444,685	\$443,584	\$445,786	\$447,989	\$280,835	\$281,760	\$289,155
21								
22	Other Investments	\$7	\$7	\$7	\$7	\$7	\$7	\$7
23	Special Funds	0	0	0	0	0	0	0
24								
25	Total Investment and Fund Acct.	\$444,692	\$443,591	\$445,793	\$447,996	\$280,842	\$281,767	\$289,162
26								
27	Cash	46,981	71,419	22,542	508,172	1,690,740	514,574	729,041
28	Spec. Dep./Other Special Funds	6,500	6,500	6,500	6,500	24,690	0	0
29	Temporary Cash Investments	203,307	179,163	227,450	383,335	419,232	396,809	513,638
30	Accounts Rec. - Net of Reserve	2,932,217	2,932,217	2,932,217	2,932,217	2,765,100	2,418,157	2,665,992
31	Accounts Rec. - Assoc. Co's.	67	67	67	67	125	0	3,747
32	Materials and Supplies - Water + Sewer	450,414	451,944	448,883	411,677	548,994	555,853	557,026
33								
34	Prepaid Assets	29,621	29,621	29,621	29,621	156,527	331,637	369,885
35	Rents Receivable	865	865	865	865	706	490	740
36	Accrued Utility Revenues	821,204	821,204	821,204	872,171	729,639	690,425	610,846
37	Misc. and Current Accrued Assets	0	0	0	0	0	0	0
38	Deferred Debits	4,420,724	4,328,043	4,513,404	4,422,544	9,842,223	9,399,973	9,108,533
39								
40	TOTAL ASSETS	<u>\$119,537,853</u>	<u>\$119,687,645</u>	<u>\$119,388,061</u>	<u>\$114,442,965</u>	<u>\$117,086,353</u>	<u>\$113,574,242</u>	<u>\$112,304,236</u>

Period Reported: 1996 - 2001  
Prior Year (1999) 12 Mo. Actual

## Comparative Balance Sheet for Prior Five Years and the Test Year

### Equity Capital and Liabilities - TOTAL COMPANY

Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Common Stock	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,653,600	\$2,653,600
2	Preferred Stock	400,000	400,000	400,000	400,000	400,000	400,000	400,000
3	Premium on Capital Stock	8,967,550	8,967,550	8,967,550	8,967,550	8,967,550	5,297,550	5,297,550
4	Other Paid In Capital	13,920,586	13,971,349	13,869,823	13,768,171	13,688,161	13,688,161	13,688,161
5	Capital Stock Expense	-50,792	-50,792	-50,792	-50,792	-50,792	-46,792	-46,792
6	Unapprop. Retained Earnings	15,440,818	15,748,007	15,133,629	11,869,156	10,659,502	10,252,379	10,169,423
7	Approp. Retained Earnings	411,929	411,929	411,929	411,929	411,929	411,929	411,929
8								
9	TOTAL PROPRIETARY CAPITAL	\$42,073,691	\$42,431,643	\$41,715,739	\$38,349,614	\$37,059,950	\$32,656,827	\$32,573,871
10								
11	First Mortgage Bonds	\$39,300,000	\$39,300,000	\$39,300,000	\$37,300,000	\$37,300,000	\$37,300,000	\$37,300,000
12	Other Long Term Debt	60,652	50,645	70,659	90,377	109,803	125,787	139,282
13								
14	TOTAL LONG TERM DEBT	\$39,360,652	\$39,350,645	\$39,370,659	\$37,390,377	\$37,409,803	\$37,425,787	\$37,439,282
15								
16	Notes Payable to Banks	\$2,650,000	\$2,400,000	\$2,900,000	\$2,500,000	\$1,500,000	\$4,100,000	\$4,825,000
17	Accounts Payable	570,994	572,524	569,463	522,087	1,508,664	1,459,389	1,137,607
18	Accounts Payable - Assoc. Co's.	446,755	446,755	446,755	446,755	313,328	87,802	110,109
19	Notes Payable - Assoc. Co's.	0	0	0	0	0	0	0
20	Customer Deposit	183	183	183	183	74	74	2,359
21	Accrued Taxes	721,321	721,321	721,321	721,321	427,267	611,992	278,021
22	Accrued Interest	947,749	947,749	947,749	885,650	949,245	939,230	932,650
23	Accrued Dividends	0	0	0	0	877,500	538,000	0
24	Misc. Current & Accrued Liabilities	0	0	0	0	0	3,932	6,376
25	Customer Advances	2,795,494	2,778,563	2,812,425	2,870,962	2,452,137	2,091,035	472,683
26	Other Deferred Credits	3,455,204	3,479,607	3,430,800	3,437,684	3,620,057	3,366,379	3,883,824
27	Unamortized Investment Tax Credit	967,440	942,456	992,424	1,042,392	1,071,860	1,121,803	1,172,875
28	Contributions In Aid of Construction:							
29	Water + Sewer	23,568,891	23,596,576	23,541,206	24,618,866	24,246,256	23,921,635	24,488,182
30								
31	Accum. Amort. - CIAC:							
32	Water + Sewer	-5,767,963	-5,942,821	-5,593,104	-5,562,312	-5,196,211	-4,826,744	-4,455,036
33								
34	Accumulated Deferred Inc. Taxes	7,747,443	7,962,444	7,532,441	7,219,386	10,746,423	10,077,101	9,436,433
35								
36	TOTAL EQUITY CAP. & LIAB.	<u>\$119,537,853</u>	<u>\$119,687,645</u>	<u>\$119,388,061</u>	<u>\$114,442,965</u>	<u>\$117,086,353</u>	<u>\$113,574,242</u>	<u>\$112,304,236</u>

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

Rate Case Docket No. 00-

Period Reported: 2001

Summary of Adjustments to Plant in Service

Schedule

Page

Person Responsible:

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D. Leppert

Line	Account Number (A)	Account Description (B)	Unadjusted Jurisdictional Ave. Future Test Year (C)	Pro Forma Retirements (D)	Pro Forma Reclasses (E)	Transfer of Non-Utility Property (Net of Dep.) (F)	Total Adjustments (D + E + F) (G)	Adjusted Jurisdictional Ave. Future Test Year (C + G) (H)
1		<b>Intangible Plant</b>						
2	301	Organization	\$58,733				\$0	\$58,733
3	302	Franchises & Consents	12,606				0	12,606
4		<b>Source of Supply Plant</b>						
5	303	Land and Land Rights	3,500				0	3,500
6	304	Structures and Improvements	18,726				0	18,726
7	305	Collecting & Impounding Res.	0				0	0
8	306	Lake, River and Other Intakes	94,131				0	94,131
9	307	Wells and Springs	28,915				0	28,915
10	309	Supply Mains	45,120		-45,120		-45,120	0
11								
12		<b>Pumping Plant</b>						
13	303	Land and Land Rights	17,320				0	17,320
14	304	Structures and Improvements	526,353				0	526,353
15	310	Power Generating Equipment	248,324				0	248,324
16	311	Electric Pumping Equipment	550,613	-15,078			-15,078	535,535
17		<b>Water Treatment Plant</b>						
18	303	Land and Land Rights	43,016			275,777	275,777	318,793
19	304	Structures and Improvements	2,986,963	-483			-483	2,986,480
20	320	Water Treatment Equipment	3,093,247	-17,042			-17,042	3,076,205
21								
22		<b>Transmission &amp; Dist. Plant</b>						
23	303	Land and Land Rights	39,161				0	39,161
24	304	Structures and Improvements	265,610				0	265,610
25	330	Dist. Reservoirs & Standpipes	2,395,592				0	2,395,592
26	331	T & D Mains	21,190,962		45,120		45,120	21,236,082
27	333	Services	7,786,055				0	7,786,055
28	334	Meters	2,033,953				0	2,033,953
29	334	Meter Installations	1,383,529				0	1,383,529
30	335	Hydrants	2,117,020				0	2,117,020
31		Other Plant & Misc. Equipment	15,631		-15,631		-15,631	0
32		<b>General Plant</b>						
33	303	Land and Land Rights	35,116				0	35,116
34	304	Structures and Improvements	595,454				0	595,454
35	344	Laboratory Equipment	91,402	-6,513			-6,513	84,889
36	340	Office Furniture and Equipment	828,166	-161,666	-386,004		-547,670	280,496
37	340	Data Processing Equipment	0		401,635		401,635	401,635
38	342	Stores Equipment	5,736	-4,906			-4,906	830
39	345	Power Equipment	228,096	-7,336			-7,336	220,760
40	346	Communication Equipment	251,778	-22,227			-22,227	229,551
41	347	Miscellaneous Equipment	7,132	-7,132			-7,132	0
42	341	Transportation Equipment	714,597	-21,055			-21,055	693,542
43	343	Tools, Shop and Garage Equip.	547,050	-125,609			-125,609	421,441
44								
45		Total Utility Plant In Service	<u>\$48,259,607</u>	<u>-\$389,048</u>	<u>\$0</u>	<u>\$275,777</u>	<u>-\$113,271</u>	<u>\$48,146,337</u>

### Gross Additions, Retirements and Transfers

Period Reported: 2000 & 2001  
Prior Year (1999) 12 Mo. Actual

Allocations /												
Line	Account Number	Account Description	Plant as of 12/31/99	Additions 2000	Retirements 2000	Transfers 2000	Projected 12/31/00	Additions 2001	Retirements 2001	Transfers 2001	Projected 12/31/01	Ave. Future Test Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1		<b>Intangible Plant</b>										
2	301	Organization	\$58,733	\$0	\$0		\$58,733	\$0	\$0		\$58,733	\$58,733
3	302	Franchises & Consents	12,606	0	0		12,606	0	0		12,606	12,606
4		<b>Source of Supply Plant</b>										
5	303	Land and Land Rights	3,500	0	0		3,500	0	0		3,500	3,500
6	304	Structures and Improvements	18,843	0	-78		18,765	0	-78		18,688	18,726
7	305	Collecting & Impounding Res.	0	0	0		0	0	0		0	0
8	306	Lake, River and Other Intakes	94,717	0	-391		94,326	0	-390		93,936	94,131
9	307	Wells and Springs	29,095	0	-120		28,975	0	-120		28,856	28,915
10	309	Supply Mains	45,401	0	-188		45,213	0	-187		45,027	45,120
11												
12		<b>Pumping Plant</b>										
13	303	Land and Land Rights	17,320	0	0		17,320	0	0		17,320	17,320
14	304	Structures and Improvements	529,630	0	-2,188		527,442	0	-2,179		525,263	526,353
15	310	Power Generating Equipment	249,870	0	-1,032		248,838	0	-1,028		247,810	248,324
16	311	Electric Pumping Equipment	461,592	92,186	-2,025		551,753	0	-2,279		549,473	550,613
17		<b>Water Treatment Plant</b>										
18	303	Land and Land Rights	43,016	0	0		43,016	0	0		43,016	43,016
19	304	Structures and Improvements	2,126,653	876,051	-9,559		2,993,145	0	-12,365		2,980,780	2,986,963
20	320	Water Treatment Equipment	2,747,811	351,503	-12,170		3,087,143	25,000	-12,794		3,099,350	3,093,247
21												
22		<b>Transmission &amp; Dist. Plant</b>										
23	303	Land and Land Rights	39,161	0	0		39,161	0	0		39,161	39,161
24	304	Structures and Improvements	27,292	239,406	-539		266,159	0	-1,100		265,060	265,610
25	330	Dist. Reservoirs & Standpipes	816,553	1,587,371	-3,373		2,400,551	0	-9,917		2,390,634	2,395,592
26	331	T & D Mains	17,587,434	3,462,077	-77,713		20,971,798	525,808	-87,481		21,410,125	21,190,962
27	333	Services	7,404,466	285,834	-31,123		7,659,178	285,832	-32,078		7,912,932	7,786,055
28	334	Meters	1,924,623	105,000	-8,150		2,021,473	33,362	-8,403		2,046,433	2,033,953
29	334	Meter Installations	1,299,739	61,572	-5,486		1,355,825	61,104	-5,696		1,411,233	1,383,529
30	335	Hydrants	1,859,888	179,784	-8,024		2,031,648	179,416	-8,671		2,202,393	2,117,020
31	339	Other Plant & Misc. Equipment	15,729	0	-65		15,664	0	-65		15,599	15,631
32		<b>General Plant</b>										
33	303	Land and Land Rights	35,116	0	0	0	35,116	0	0	0	35,116	35,116
34	304	Structures and Improvements	587,830	20,004	-6,787	-7,864	593,183	20,004	-6,842	-8,620	597,725	595,454
35	344	Laboratory Equipment	91,971	0	-380		91,591	0	-378		91,212	91,402
36	340	Office Furniture and Equipment	613,602	400,482	-7,771	-254,630	751,683	444,487	-9,342	-282,178	904,649	828,166
37	340	Data Processing Equipment	0	0	0		0	0	0		0	0
38	342	Stores Equipment	5,772	0	-24		5,748	0	-24		5,724	5,736
39	345	Power Equipment	229,516	0	-948		228,568	0	-944		227,624	228,096
40	346	Communication Equipment	201,509	51,801	-1,011		252,299	0	-1,042		251,257	251,778
41	347	Miscellaneous Equipment	7,177	0	-30		7,147	0	-30		7,118	7,132
42	341	Transportation Equipment	618,943	100,000	-2,919	52	716,076	0	-3,010	51	713,118	714,597
43	343	Tools, Shop and Garage Equip.	525,413	20,000	-2,233		543,180	10,000	-2,259		550,921	547,050
44												
45		Total Utility Plant In Service	\$40,330,520	\$7,833,071	-\$184,325	-\$262,442	\$47,716,824	\$1,585,013	-\$208,700	-\$290,746	\$48,802,391	\$48,259,607

**CONSUMERS ILLINOIS WATER COMPANY**

 Kankakee Water Division  
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Schedule

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Person Responsible:

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D. Leppert

Proposed Test Year Period: Future

Period Reported: 1998 and 1999

Prior Year (1999) 12 Mo. Actual

**Gross Additions, Retirements and Transfers**

Line	Account Number	Utility Plant Account Description	Plant as of 12/31/97	1998 Gross Additions	1998 Retirements	1998 Transfers	Plant as of 12/31/98	1999 Gross Additions	1999 Retirements	Allocations * / Transfers	Plant as of 12/31/99
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1		<b>Intangible Plant</b>									
2	301	Organization	\$15,366				\$15,366	\$43,367	\$0		\$58,733
3	302	Franchises & Consents	12,606				12,606	0	0		12,606
4		<b>Source of Supply Plant</b>									
5	303	Land and Land Rights	3,500				3,500	0	0		3,500
6	304	Structures and Improvements	7,869				7,869	10,974	0		18,843
7	305	Collecting & Impounding Res.	0				0	0	0		0
8	306	Lake, River and Other Intakes	94,717				94,717	0	0		94,717
9	307	Wells and Springs	8,973	17,053			26,026	3,069	0		29,095
10	309	Supply Mains	0				0	45,401	0		45,401
11											
12		<b>Pumping Plant</b>									
13	303	Land and Land Rights	17,320				17,320	0	0		17,320
14	304	Structures and Improvements	519,521	9,297			528,818	812	0		529,630
15	310	Power Generating Equipment	249,567				249,567	303	0		249,870
16	311	Electric Pumping Equipment	435,025	2,289			437,314	24,278	0		461,592
17		<b>Water Treatment Plant</b>									
18	303	Land and Land Rights	43,016				43,016	0	0		43,016
19	304	Structures and Improvements	1,460,403	666,250			2,126,653	0	0		2,126,653
20	320	Water Treatment Equipment	2,691,469	33,475			2,724,944	22,866	0		2,747,811
21											
22		<b>Transmission &amp; Dist. Plant</b>									
23	303	Land and Land Rights	39,161				39,161	0	0		39,161
24	304	Structures and Improvements	13,187	14,105			27,292	0	0		27,292
25	330	Dist. Reservoirs & Standpipes	791,970	6,826			798,796	17,756	0		816,553
26	331	T & D Mains	16,077,349	487,169			16,564,518	1,022,916	0		17,587,434
27	333	Services	6,522,349	429,437	-17,175		6,934,610	482,100	-12,244		7,404,466
28	334	Meters	1,440,979	414,355			1,855,334	69,289	0		1,924,623
29	334	Meter Installations	1,277,757		-220		1,277,537	22,203	0		1,299,739
30	335	Hydrants	1,724,148	67,761	-12,214		1,779,695	85,764	-5,571		1,859,888
31	339	Other Plant & Misc. Equipment	0	15,729			15,729	0	0		15,729
32		<b>General Plant</b>									
33	303	Land and Land Rights	100,296				100,296	0	0	-65,180	35,116
34	304	Structures and Improvements	1,590,163	28,823			1,618,986	16,446	0	-1,047,602	587,830
35	344	Laboratory Equipment	87,690	4,281			91,971	0	0		91,971
36	340	Office Furniture and Equipment	849,283	481,634	-1,195		1,329,722	394,156	0	-1,110,276	613,602
37	340	Data Processing Equipment	0	0			0	0	0		0
38	342	Stores Equipment	5,772				5,772	0	0		5,772
39	345	Power Equipment	207,905	12,331			220,236	9,280	0		229,516
40	346	Communication Equipment	201,509	0			201,509	0	0		201,509
41	347	Miscellaneous Equipment	0				0	7,177	0		7,177
42	341	Transportation Equipment	558,192	49,448			607,640	23,850	0	-12,547	618,943
43	343	Tools, Shop and Garage Equip.	501,341	9,780			511,121	14,292	0		525,413
44											
45		<b>Total Utility Plant in Service</b>	<b>\$37,548,403</b>	<b>\$2,750,041</b>	<b>-\$30,805</b>	<b>\$0</b>	<b>\$40,267,640</b>	<b>\$2,316,300</b>	<b>-\$17,815</b>	<b>-\$2,235,605</b>	<b>\$40,330,520</b>

\* 1998 does not reflect allocation of Corporate Office &amp; Remittance Center to Divisional Plant in Service. This allocation is incorporated into 1999 Plant in Service per Column J above.

Proposed Test Year Period: Future  
Period Reported: 1999 - 2001  
Prior Year (1999) 12 Mo. Actual

## Gross Additions, Retirements and Transfers

### Corporate Office & Remittance Center Allocations to Divisional Plant In Service

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (I)	2001 Change Over 2000 (J)	Projected 2001 Amount D x E x F (K)
1	Corporate Office (Kankakee Division)										
2	(On Kankakee B-5 prior to this allocation out)										
3											
4	A/C 30360 - land	\$100,296	\$100,296	\$100,296	100%	-64.99%	-\$65,180	\$0	-\$65,180	\$0	-\$65,180
5											
6	A/C 30460 - Structures & Improvements	1,635,431	1,648,648	1,661,810	100%	-64.99%	-1,062,833	-8,589	-1,071,422	-8,554	-1,079,976
7											
8	A/C 34060 - Office Equipment	1,723,878	2,116,590	2,551,734	100%	-64.99%	-1,120,313	-255,215	-1,375,528	-282,791	-1,658,319
9											
10	A/C 341 - Transportation Equipment	19,306	19,226	19,147	100%	-64.99%	-12,547	52	-12,495	51	-12,443
11		<u>\$3,478,911</u>	<u>\$3,884,760</u>	<u>\$4,332,987</u>			<u>-\$2,260,872</u>	<u>-\$263,753</u>	<u>-\$2,524,625</u>	<u>-\$291,293</u>	<u>-\$2,815,918</u> (2)
12											
13											
14											
15	Remittance Center (Vermilion County Division)										
16	(On Vermillion B-5)										
17											
18	A/C 30462 - Structures & Improvements	\$504,076	\$528,099	\$525,918	8.63%	35.01% (1)	\$15,231	\$726	\$15,957	-\$66	\$15,891
19											
20	A/C 34062 - Office Equipment	252,544	275,971	300,487	7.35%	35.01% (1)	6,499	603	7,102	631	7,733
21											
22	A/C 34062.1 - Data Processing Equipment	370,085	368,205	366,333	2.73%	35.01% (1)	3,537	-18	3,519	-18	3,502
23		<u>\$1,126,705</u>	<u>\$1,172,275</u>	<u>\$1,192,738</u>			<u>\$25,267</u>	<u>\$1,311</u>	<u>\$26,578</u>	<u>\$547</u>	<u>\$27,125</u> (2)
24											
25											
26	Total										
27											
28	Land						-\$65,180	\$0	-\$65,180	\$0	-\$65,180
29	Structures and Improvements						-1,047,602	-7,864	-1,055,465	-8,620	-1,064,085
30	Office & D. P. Equipment						-1,110,276	-254,630	-1,364,907	-282,178	-1,647,085
31	Transportation Equipment						-12,547	52	-12,495	51	-12,443
32											
33							-\$2,235,605	-\$262,442	-\$2,498,047	-\$290,746	-\$2,788,793
34											
35											
36											

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 5, page 2, column J. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 5, page 1, columns F and J, respectively.

**CONSUMERS ILLINOIS WATER COMPANY**

Kankakee Water Division  
Rate Case Docket No. 00-

Schedule

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Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 2001

**Gains and Losses on Sales of Property**

<u>Line</u>	Date Sold (A)	Property Description (B)	Name of Purchaser (C)	Sales Price (D)	Book Cost of Property (E)	Gain or Loss on Sale (F)	Reason for Sale (G)
1	<u>Total Company:</u>		NONE				
2							
3							
4							
5							
6	<u>Kankakee Water Division:</u>		NONE				



**CONSUMERS ILLINOIS WATER COMPANY**

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D. Leppert

Proposed Test Year: Future  
Period Reported: 2001

**Property Merged or Acquired from Other Utilities**

<u>Line</u>	Account Number (A)	Property Description (B)	Merger Cost (C)	Cost Basis (D)	Acquisition Adjustment (E)	Approval Date (F)	Date of Merger (G)	Proposed Property Accounting Treatment (H)
1	N/A		N/A	N/A				

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D. Leppert

Proposed Test Year Period: Future  
Period Reported: 2001

**Leased Property Included in Rate Base**

<u>Line</u>	<u>I. D.</u> <u>Number</u> <u>(A)</u>	<u>Property</u> <u>Description</u> <u>(B)</u>	<u>Name of</u> <u>Lessor</u> <u>(C)</u>	<u>Frequency</u> <u>(D)</u>	<u>Payments</u> <u>Amount</u> <u>(E)</u>	<u>Annual</u> <u>(F)</u>	<u>Dollar Value (Est.)</u> <u>of Property</u> <u>(G)</u>	<u>Amount in</u> <u>Rate Base</u> <u>(H)</u>	<u>Amount in</u> <u>Operating Exp.</u> <u>(I)</u>
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1      Company does not have leased properties with annual lease payments greater than \$100,000.

Proposed Test Year Period: Future  
Period Reported: 2000 and 2001

### Depreciation Reserve

Line	Major Account Number (A)	Plant Description (B)	Reserve as of 12/31/99 (C)	2000 Expense (D)	2000 Retirements (E)	2000 CIAC amort./ Salv - COR (F)	2000 Allocations (G)	Projected Reserve as of 12/31/00 (H)	2001 Expense (I)	2001 Retirements (J)	2001 CIAC amort./ Salv - COR (K)	2001 Allocations (L)	Projected Reserve as of 12/31/01 (M)	Ave. Future Test Year (N)
1		<b>Source of Supply Plant</b>												
2	304	Structures and Improvements	\$8,390	\$784	-\$78			\$9,096	\$781	-\$78	2		\$9,802	\$9,449
3	305	Collecting & Impounding Reservoirs	0	0	0			0	0	0			0	0
4	306	Lake, River and Other Intakes	45,667	1,390	-391			46,666	1,384	-390			47,660	47,163
5	307	Wells and Springs	6,435	485	-120			6,800	483	-120			7,163	6,981
6	309	Supply Mains	0	0	-188			-188	0	-187			-374	-281
7														
8														
9		<b>Pumping Plant</b>												
10	304	Structures and Improvements	190,365	12,000	-2,188			200,177	11,950	-2,179			209,948	205,063
11	310	Power Generating Equipment	48,702	8,230	-1,032			55,900	8,196	-1,028			63,068	59,484
12	311	Electric Pumping Equipment	69,568	15,314	-2,025			82,857	17,237	-2,279			97,815	90,336
13		<b>Water Treatment Plant</b>												
14	304	Structures and Improvements	580,287	63,048	-9,559			633,776	81,558	-12,365			702,969	668,373
15	320	Water Treatment Equipment	690,989	104,974	-12,170			783,793	110,350	-12,794			881,349	832,571
16														
17		<b>Transmission &amp; Dist. Plant</b>												
18	304	Structures and Improvements	-4,124	5,429	-539			766	11,078	-1,100			10,745	5,755
19	330	Dist. Reservoirs & Standpipes	335,980	13,611	-3,373			346,218	40,013	-9,917			376,314	361,266
20	331	T & D Mains	5,949,410	193,271	-77,713	128,814		6,193,782	237,873	-87,481	128,814		6,472,988	6,333,385
21	333	Services	1,853,268	250,399	-31,123			2,072,544	258,084	-32,078			2,298,550	2,185,547
22	334	Meters	180,946	122,278	-8,150			295,074	126,072	-8,403			412,744	353,909
23	334	Meter Installations	485,502	58,851	-5,486			538,867	61,101	-5,696			594,272	566,569
24	335	Hydrants	506,524	76,577	-8,024			575,077	82,756	-8,671			649,162	612,119
25	339	Other Plant & Misc. Equipment	406	0	-65			341	0	-65			276	309
26		<b>General Plant</b>												
27	304	Structures and Improvements	57,605	65,593	-6,787		-37,955	78,456	66,121	-6,842		-38,257	99,478	88,967
28	344	Laboratory Equipment	9,826	4,590	-380			14,036	4,571	-378			18,229	16,132
29	340	Office Furniture and Equipment	37,361	88,991	-7,771		-51,089	67,493	106,990	-9,342		-27,603	137,537	102,515
30	340	Data Processing Equipment	0	0	0			0	0	0			0	0
31	342	Stores Equipment	16,117	189	-24			16,282	188	-24			16,446	16,364
32	345	Power Equipment	34,131	11,454	-948			44,637	11,407	-944			55,100	49,868
33	346	Communication Equipment	30,359	30,528	-1,011			59,876	31,478	-1,042			90,312	75,094
34	347	Miscellaneous Equipment	0	0	-30			-30	0	-30			-59	-44
35	341	Transportation Equipment	85,729	75,949	-2,919		-1,297	157,462	78,318	-3,010		-1,291	231,479	194,471
36	343	Tools, Shop and Garage Equip.	120,829	39,430	-2,233			158,026	39,905	-2,259			195,672	176,849
37														
38		CIAC and Other Adjustments						0					0	0
39														
40		<b>Total</b>	<b>\$11,340,272</b>	<b>\$1,243,365</b>	<b>-\$184,325</b>	<b>\$128,814</b>	<b>-\$90,341</b>	<b>\$12,437,784</b>	<b>\$1,387,894</b>	<b>-\$208,700</b>	<b>\$128,816</b>	<b>-\$67,152</b>	<b>\$13,678,643</b>	<b>\$13,058,214</b>

Proposed Test Year Period: Future  
Period Reported: 1998 and 1999

## Depreciation Reserve

Line	Major Account Number (A)	Plant Description (B)	Reserve as of 12/31/97 (C)	1998 Expense (D)	1998 Retirements (E)	1998 CIAC amort./ Salv - COR (F)	Reserve as of 12/31/98 (G)	1999 Expense (H)	1999 Retirements (I)	1999 CIAC amort./ Salv - COR (J)	1999 Allocations (K)	Reserve as of 12/31/99 (L)
1		<b>Source of Supply Plant</b>										
2	304	Structures and Improvements	\$7,845	\$203	\$0	\$0	\$8,048	\$342	\$0	\$0		\$8,390
3	305	Collecting & Impounding Reservoirs	0	0	0	0	0	0	0	0		0
4	306	Lake, River and Other Intakes	41,831	2,444	0	0	44,275	1,392	0	0		45,667
5	307	Wells and Springs	5,283	672	0	0	5,955	480	0	0		6,435
6	309	Supply Mains	0	0	0	0	0	0	0	0		0
7												
8												
9		<b>Pumping Plant</b>										
10	304	Structures and Improvements	164,711	13,645	0	0	178,356	12,009	0	0		190,365
11	310	Power Generating Equipment	34,026	6,440	0	0	40,466	8,236	0	0		48,702
12	311	Electric Pumping Equipment	44,463	11,284	0	0	55,747	13,821	0	0		69,568
13		<b>Water Treatment Plant</b>										
14	304	Structures and Improvements	468,250	54,874	0	0	523,124	57,163	0	0		580,287
15	320	Water Treatment Equipment	523,325	70,312	0	0	593,637	97,352	0	0		690,989
16												
17		<b>Transmission &amp; Dist. Plant</b>										
18	304	Structures and Improvements	-5,966	704	0	0	-5,262	1,138	0	0		-4,124
19	330	Dist. Reservoirs & Standpipes	301,775	20,611	0	0	322,386	13,594	0	0		335,980
20	331	T & D Mains	5,118,419	427,415	0	126,619	5,672,453	154,808	0	122,149		5,949,410
21	333	Services	1,520,162	178,934	-17,175	-18,202	1,663,719	233,316	-12,244	-31,523		1,853,268
22	334	Meters	17,635	47,873	0	-1,020	64,488	116,458	0	0		180,946
23	334	Meter Installations	395,733	32,964	-220	220	428,697	56,805	0	0		485,502
24	335	Hydrants	419,472	45,922	-12,214	-2,327	450,853	70,625	-5,571	-9,383		506,524
25	339	Other Plant & Misc. Equipment	0	406	0	0	406	0	0	0		406
26		<b>General Plant</b>										
27	304	Structures and Improvements	60,784	41,775	0	0	102,559	64,892	0	-5,000	-104,846	57,605
28	344	Laboratory Equipment	2,854	2,373	0	0	5,227	4,599	0	0		9,826
29	340	Office Furniture and Equipment	-9,419	34,311	-1,195	1,195	24,892	71,992	0	0	-59,523	37,361
30	340	Data Processing Equipment	0	0	0	0	0	0	0	0		0
31	342	Stores Equipment	15,779	149	0	0	15,928	189	0	0		16,117
32	345	Power Equipment	17,311	5,683	0	0	22,994	11,137	0	0		34,131
33	346	Communication Equipment	-30	5,200	0	0	5,170	25,189	0	0		30,359
34	347	Miscellaneous Equipment	0	0	0	0	0	0	0	0		0
35	341	Transportation Equipment	4,222	15,679	0	0	19,901	65,828	0	0	0	85,729
36	343	Tools, Shop and Garage Equip.	70,054	13,189	0	0	83,243	37,586	0	0		120,829
37												
38		Reserve to be reclassified										
39												
40	Total		\$9,218,519	\$1,033,062	-\$30,805	\$106,485	\$10,327,262	\$1,118,951	-\$17,815	\$76,243	-\$164,369	\$11,340,272

CONSUMERS ILLINOIS WATER COMPANY  
Kankakee Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 1999 - 2001  
Prior Year (1999) 12 Mo. Actual

Schedule B - 6  
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Person Responsible: F. Simpson

## Depreciation Reserve

### Corporate Office & Remittance Center Allocations to Divisional Depreciation Reserve

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (J)	2001 Change Over 2000 (L)	Projected 2001 Amount D x E x F (K)
1	<u>Corporate Office (Kankakee Division)</u>										
2	(On Kankakee B-6 prior to this allocation out)										
3											
4	A/C 30460 - Structures & Improvements	162,452	221,257	280,536	100%	-64.99%	-105,574	-38,216	-143,790	-38,524	-182,315
5											
6	A/C 34060 - Office Equipment	96,884	178,105	223,229	100%	-64.99%	-62,963	-52,784	-115,747	-29,325	-145,072
7											
8	A/C 341 - Transportation Equipment	0	1,996	3,983	100%	-64.99%	0	-1,297	-1,297	-1,291	-2,588
9		<u>\$259,336</u>	<u>\$401,358</u>	<u>\$507,748</u>			<u>-\$168,537</u>	<u>-\$92,297</u>	<u>-\$260,834</u>	<u>-\$69,141</u>	<u>-\$329,975 (2)</u>
10											
11											
12											
13	<u>Remittance Center (Vermilion County Division)</u>										
14	(On Vermilion B-6)										
15											
16	A/C 30462 - Structures & Improvements	\$24,102	\$32,746	\$41,581	8.63%	35.01% (1)	\$728	\$261	\$969	\$267	\$1,256
17											
18	A/C 34062 - Office Equipment	85,194	94,730	105,539	7.35%	35.01% (1)	2,192	245	2,438	278	2,716
19											
20	A/C 34062.1 - Data Processing Equipment	<u>130,527</u>	<u>282,199</u>	<u>433,245</u>	2.73%	35.01% (1)	<u>1,248</u>	<u>1,450</u>	<u>2,697</u>	<u>1,444</u>	<u>4,141</u>
21		<u>\$239,823</u>	<u>\$409,675</u>	<u>\$580,365</u>			<u>\$4,168</u>	<u>\$1,956</u>	<u>\$6,125</u>	<u>\$1,989</u>	<u>\$8,113 (2)</u>
22											
23											
24	<u>Total</u>										
25											
26	Structures and Improvements						-104,846	-37,955	-142,801	-38,257	-181,058
27	Office & D. P. Equipment						-59,523	-51,089	-110,612	-27,603	-138,215
28	Transportation Equipment						0	-1,297	-1,297	-1,291	-2,588
29											
30							-\$164,369	-\$90,341	-\$254,710	-\$67,152	-\$321,861
31											
32											
33											

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 6, page 2, column K. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 6, page 1, columns G and L, respectively.

Kankakee Water Division  
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**CONSUMERS ILLINOIS WATER COMPANY**

Kankakee Water Division  
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Schedule

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Person Responsible

D. Leppert

Period Reported: 2001

**Construction Work In Progress - Percent Complete**

<u>Line</u>	<u>Project Number (A)</u>	<u>Project Description (B)</u>	<u>Date Project Started (C)</u>	<u>Most Recent Estimated Completion Date (D)</u>	<u>Original Budget Estimate (E)</u>	<u>Most Recent Revised Estimate (F)</u>	<u>Accumulated Construction Costs (G)</u>	<u>Percent Complete (H)</u>
1	N/A	Non- AFUDC CWIP			\$98,244	\$98,244	\$0	0%
2								
3								
4								
5								
6								

A 12/31/00 and 12/31/01 average of Kankakee Water Non-AFUDC CWIP is reflected in the future test year.